

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
Eastern District of Pennsylvania

In re **Joy Kiddie Shops, Inc.**

Debtor(s)

Case No.

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
7710 Mall at Montgomeryville LP PNC Bank P.O. Box 82-9425 Philadelphia, PA 19185-9425	7710 Mall at Montgomeryville LP PNC Bank P.O. Box 82-9425 Philadelphia, PA 19185-9425			9,328.94
Barry Manufacturing Company Bubier Street Lynn, MA 01901	Barry Manufacturing Company Bubier Street Lynn, MA 01901			20,297.50
Crocs Inc. 6328 Monarch Park Place Niwot, CO 80503	Crocs Inc. 6328 Monarch Park Place Niwot, CO 80503			15,489.38
David Halpern c/o Modest Design 326 Wythe Avenue Brooklyn, NY 11211	David Halpern c/o Modest Design 326 Wythe Avenue Brooklyn, NY 11211			12,500.00
Decker Outdoor P.O. Box 6367 Santa Barbara, CA 93160	Decker Outdoor P.O. Box 6367 Santa Barbara, CA 93160			69,392.00
Federal Express (FEDEX) US Collections P.O. Box 371461 Pittsburgh, PA 15250-7461	Federal Express (FEDEX) US Collections P.O. Box 371461 Pittsburgh, PA 15250-7461			7,420.28
Geox 333 Thornall Street Edison, NJ 08837	Geox 333 Thornall Street Edison, NJ 08837			9,975.98
Howard Sachs 110 Erdenheim Road Glenside, PA 19038	Howard Sachs 110 Erdenheim Road Glenside, PA 19038			40,000.00
Keen Inc. 926 NW 13th Avenue, Suite 210 Portland, OR 97209	Keen Inc. 926 NW 13th Avenue, Suite 210 Portland, OR 97209		Disputed	13,000.00
Lelli Kelly Inc. Herzfeld Rubin 125 Broad Street New York, NY 10004	Lelli Kelly Inc. Herzfeld Rubin 125 Broad Street New York, NY 10004			7,181.25

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LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Mark Gordon 471 S. Silver Bell Lane Lafayette Hill, PA 19444	Mark Gordon 471 S. Silver Bell Lane Lafayette Hill, PA 19444			40,000.00
Nike USA Inc. 7932 Collection Center Drive Chicago, IL 60693	Nike USA Inc. 7932 Collection Center Drive Chicago, IL 60693			86,642.99
Robert Halpern 1000 Langley Cove Lake Mary, FL 32746	Robert Halpern 1000 Langley Cove Lake Mary, FL 32746			12,500.00
Sketchers 228 Manhattan Beach Blvd. Manhattan Beach, CA 90266	Sketchers 228 Manhattan Beach Blvd. Manhattan Beach, CA 90266			11,752.82
Stride Rite Corp 191 Spring Street Lexington, MA 02420	Stride Rite Corp 191 Spring Street Lexington, MA 02420			91,270.25
Stuart Gordon 1180 Camp Hill Road Fort Washington, PA 19034	Stuart Gordon 1180 Camp Hill Road Fort Washington, PA 19034			40,000.00
TD Bank NA RE - Harrisburg Mall P.O. Box 9500-3625 Philadelphia, PA 19195-0001	TD Bank NA RE - Harrisburg Mall P.O. Box 9500-3625 Philadelphia, PA 19195-0001			6,518.00
Thor Cheltenham Mall LP P.O. Box 712514 Cincinnati, OH 45271-2514	Thor Cheltenham Mall LP P.O. Box 712514 Cincinnati, OH 45271-2514			19,310.00
Trimfoot Co. LLC 115 Trimfoot Terrace Farmington, MO 63640	Trimfoot Co. LLC 115 Trimfoot Terrace Farmington, MO 63640			11,921.94
Weyco UMI 333 W. Estabrook Blvd Milwaukee, WI 53212	Weyco UMI 333 W. Estabrook Blvd Milwaukee, WI 53212			5,462.23

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **April 19, 2011**

Signature **/s/ Mark Gordon**
Mark Gordon
President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.